

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1603

Title: Taxable Sales of Food Products

Preparation: Cecilia Watkins/Lisa Andrews

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Proposed revision to Regulation 1603, *Taxable Sales of Food Products*, regarding the application of tax to charges for mandatory and optional gratuities.

June 4, 2007: Submitted to the Office of Administrative Law for approval.
April 25, 2007: Board adopted regulation. (Vote 5-0)
April 25, 2007: Chief Counsel Calendar for Board consideration.
March 20, 2007: Board referred regulation to 15-day file. (Vote 4-0)
March 20, 2007: Public hearing.
February 3, 2007: Beginning of public comment period.
February 2, 2007: Notice of public hearing published in California Regulatory Notice Register, Register 2007, No. 5-Z, e-mailed and US mail to interested parties.
November 20, 2006: Business Taxes Committee, Board authorized publication of proposed regulation. (Vote 5-0)
September 27, 2006: Business Taxes Committee, continued to November.
July 20, 2006: 2nd interested parties meeting.
June 1, 2006: 1st interested parties meeting.

Support: NA

Oppose: NA